CHAPTER 199

MUNICIPAL ELECTRICAL CONTRACTS

H. F. 43

AN ACT to amend section three hundred ninety-seven point five (397.5), Code 1954, to permit cities and towns to enter into contracts for the interchange of electric energy and under certain circumstances to contract for the purchase of electric energy for a period of not to exceed five years without securing the approval of the legal electors of said city or town.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Section three hundred ninety-seven point five (397.5), Code 1954, is hereby amended by striking the period (.) at the end thereof and inserting in lieu thereof a semicolon (;) and adding the following thereto: "provided, however, that any city or town may, without asking or obtaining the approval of a majority of its legal electors voting thereon, contract for periods of not to exceed five years at any one time for the exchange or interchange of electric energy between the facilities of said city or town and those of any other person, firm or corporation, or for the purchase of electric energy by said city or town when the facilities thereof have become inadequate by reason of accident, emergency or any other cause to serve properly all those persons entitled to be served thereby.".

SEC. 2. This Act, being deemed of immediate importance, shall take effect and be in full force from and after its passage and publication in the Mitchell County Press and Osage News, a newspaper published at Osage, Iowa, and in the Cedar Falls Daily Record, a newspaper published at Cedar Falls, Iowa.

Approved March 23, 1955.

I hereby certify that the foregoing Act, House File 43, was published in the Mitchell County Press and Osage News, Osage, Iowa, March 31, 1955, and in the Cedar Falls Daily Record, Cedar Falls, Iowa, March 28, 1955.

MELVIN D. SYNHORST, Secretary of State.

CHAPTER 200

CITY ASSESSOR

S. F. 63

AN ACT relating to the budget and operation of the office of city assessor.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Section four hundred five point eighteen (405.18) is hereby amended by striking from lines sixty-eight (68) and sixty-nine (69), Code 1954, the following words: "The city assessor shall issue requisitions only in compliance with the annual budget." and inserting in lieu thereof the following:

"The city assessor shall not issue requisitions so as to increase the

"The city assessor shall not issue requisitions so as to increase the total expenditures budgeted for the operation of the city assessor's office. However, for purposes of promoting operational efficiency, the city assessor shall have authority, with the approval of the three tax-

- ing bodies, to transfer funds budgeted for specific items for the operation of the city assessor's office from one unexpended balance to another; such transfer shall not be made so as to increase the total amount budgeted for the operation of the office of city assessor, 11
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- and no funds shall be used to increase the salary of the city assessor 14

or the salaries of permanent deputy assessors." 15

Approved April 15, 1955.

CHAPTER 201

ASSESSMENT OF PLATTED LOTS

H. F. 511

AN ACT relating to the assessment for taxation of platted lots.

Be It Enacted by the General Assembly of the State of Iowa:

SECTION 1. Chapter four hundred nine (409), Code 1954, is hereby

amended by adding thereto the following section:

3 "When any plat is made, filed and recorded by the proprietor or owners under the provisions of this chapter, the individual lots contained therein shall, until sold, leased, or improved, be assessed for taxation at an amount equal to each individual lot's proportionate share, on an area basis, of the assessed valuation of the entire tract immediately before the platting thereof. When an individual lot has been sold, leased or improved, it shall then be assessed for taxation as provided by chapters 428 and 441, 405 or 405A. 10

"The provisions of this Act shall have no effect upon special assess-11

ment tax levies." 12

Approved April 12, 1955.

CHAPTER 202

FIREMEN'S AND POLICEMEN'S PENSIONS

H. F. 174

AN ACT to amend section four hundred ten point ten (410.10), Code 1954, relating to disabled and retired firemen's and policemen's pensions.

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section four hundred ten point ten (410.10), Code 1954, is amended by striking from line two (2) thereof the word "widow" and inserting in lieu thereof the word "spouse". Said
- section is further amended by striking from line four (4) the word "him". 5
- SEC. 2. Section four hundred ten point ten (410.10), Code 1954, subsection one (1), is amended by striking all of line one (1) thereof